

Office of Statewide Health Planning and Development  
ACCOUNTING AND REPORTING MANUAL FOR  
CALIFORNIA LONG-TERM CARE FACILITIES

**TOPICAL INDEX**

**HOW TO USE THIS INDEX**

This index was developed to aid the reader of the *Accounting and Reporting Manual for California Long-term Care Facilities* in searching out specific topics.

The reference numbers listed after each entry refers to the number at the bottom of the page where that entry is located. Section numbers were avoided since sections may be several pages in length covering numerous topics.

Each major heading or topic that is listed in the Manual is contained in this index. In most cases the exact title of a topic used in the Manual was used in the index. In many cases a reworded title was also listed in the index, which enables the user to find a desired section without knowing the exact title.

This index was arranged to serve a dual purpose.

1. A reader may look in the index for a specific subject to see where it is located in the Manual.
2. This index was designed to list all major areas on each topic. If the reader is investigating a topic in one section, he can easily determine if the Manual makes reference to the subject in another area by looking in the index under the subject in question

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